
HOUSE BILL No. 1804

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-2-7; IC 6-6-5.1; IC 6-8.1; IC 9-14-1-4; IC 9-17-2-1; IC 9-18-2-1.

Synopsis: Excise tax on recreational vehicles. Provides that recreational vehicles and truck campers are subject to an excise tax instead of the property tax on personal property. Appropriates sufficient funds to the bureau of motor vehicles to administer the excise tax.

Effective: January 1, 2006.

Saunders

January 19, 2005, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 114th General Assembly (2005)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2004 Regular Session of the General Assembly.

HOUSE BILL No. 1804

A BILL FOR AN ACT to amend the Indiana Code concerning taxation and to make an appropriation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-2-7 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 7. The following
3 property is not subject to assessment and taxation under this article:

4 (1) A commercial vessel that is subject to the net tonnage tax
5 imposed under IC 6-6-6.

6 (2) A motor vehicle or trailer that is subject to the annual license
7 excise tax imposed under IC 6-6-5.

8 (3) A boat that is subject to the boat excise tax imposed under
9 IC 6-6-11.

10 (4) Property used by a cemetery (as defined in IC 23-14-33-7) if
11 the cemetery:

12 (A) does not have a board of directors, board of trustees, or
13 other governing authority other than the state or a political
14 subdivision; and

15 (B) has had no business transaction during the preceding
16 calendar year.

17 (5) A commercial vehicle that is subject to the annual excise tax

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imposed under IC 6-6-5.5.

(6) A recreational vehicle or truck camper that is subject to the annual excise tax imposed under IC 6-6-5.1.

SECTION 2. IC 6-6-5.1 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2006]:

Chapter 5.1. Excise Tax on Recreational Vehicles and Truck Campers

Sec. 1. This chapter does not apply to the following:

(1) A vehicle subject to the motor vehicle excise tax under IC 6-6-5.

(2) A vehicle owned or leased and operated by the United States, the state, or a political subdivision of the state.

(3) A mobile home.

(4) A vehicle assessed under IC 6-1.1-8.

(5) A vehicle subject to the commercial vehicle excise tax under IC 6-6-5.5.

(6) A trailer subject to the annual excise tax imposed under IC 6-6-5-5.5.

(7) A bus (as defined in IC 9-13-2-17(a)).

(8) A vehicle owned or leased and operated by an institution of higher education (as defined in IC 6-3-3-5(d)).

(9) A vehicle owned or leased and operated by a volunteer fire department (as defined in IC 36-8-12-2).

(10) A vehicle owned or leased and operated by a volunteer emergency ambulance service that:

(A) meets the requirements of IC 16-31; and

(B) has only members who serve for no compensation or a nominal annual compensation of not more than three thousand five hundred dollars (\$3,500).

(11) A vehicle that is exempt from the payment of registration fees under IC 9-18-3-1.

(12) A farm wagon.

(13) A recreational vehicle or truck camper in the inventory of recreational vehicles and truck campers held for sale by a manufacturer, distributor, or dealer in the course of business.

Sec. 2. As used in this chapter, "bureau" refers to the bureau of motor vehicles.

Sec. 3. As used in this chapter, "last preceding annual excise tax liability" means the amount of excise tax liability to which a recreational vehicle or truck camper was subject on the owner's last preceding regular annual registration date or to which:

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(1) the recreational vehicle would have been subject if the recreational vehicle had been registered; or

(2) the truck camper would have been subject if the truck camper had been owned by the owner and located in Indiana; on the owner's last preceding regular annual registration date.

Sec. 4. As used in this chapter, "mobile home" has the meaning set forth in IC 6-1.1-7-1.

Sec. 5. As used in this chapter, "owner" means:

(1) in the case of a recreational vehicle, the person in whose name the recreational vehicle is registered under IC 9-18; or

(2) in the case of a truck camper, the person holding title to the truck camper.

Sec. 6. As used in this chapter, "recreational vehicle" has the meaning set forth in IC 9-13-2-150(a).

Sec. 7. As used in this chapter, "trailer" has the meaning set forth in IC 6-6-5-1(h).

Sec. 8. As used in this chapter, "truck camper" means a device without motive power that is installed in the bed of a truck to provide living quarters for persons traveling on public highways.

Sec. 9. As used in this chapter, "vehicle" has the meaning set forth in IC 9-13-2-196(a).

Sec. 10. (a) There is imposed an annual license excise tax on recreational vehicles and truck campers. The excise tax is imposed instead of the ad valorem property tax levied for state or local purposes but in addition to any registration fees imposed on recreational vehicles.

(b) The tax imposed by this chapter is a listed tax and subject to IC 6-8.1.

(c) A recreational vehicle subject to this chapter may not be assessed as personal property for the purpose of the assessment and levy of personal property taxes and is not subject to ad valorem taxes, regardless of whether the recreational vehicle is registered under the motor vehicle registration laws. A person may not be required to give proof of the payment of ad valorem taxes as a condition to the registration of a recreational vehicle subject to the tax imposed by this chapter.

(d) A truck camper subject to this chapter may not be assessed as personal property for the purpose of the assessment and levy of personal property taxes and is not subject to ad valorem taxes.

Sec. 11. As the basis for measuring the tax imposed by this chapter, the bureau shall determine the value of each recreational vehicle and truck camper as of the time it is first offered for sale as

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a new recreational vehicle or truck camper in Indiana. The bureau shall adopt rules under IC 4-22-2 for determining the value of recreational vehicles and truck campers by using:

- (1) the factory advertised delivered price or the port of entry price; or
- (2) any other information available.

Sec. 12. After determining the value of a recreational vehicle or truck camper under section 11 of this chapter, the bureau shall classify every recreational vehicle and truck camper in its proper class according to the following classification plan:

Class	I	less than \$2,250	
Class	II	at least \$ 2,250	but less than \$ 4,000
Class	III	at least \$ 4,000	but less than \$ 7,000
Class	IV	at least \$ 7,000	but less than \$10,000
Class	V	at least \$10,000	but less than \$15,000
Class	VI	at least \$15,000	but less than \$22,000
Class	VII	at least \$22,000	but less than \$30,000
Class	VIII	at least \$30,000	but less than \$42,500
Class	IX	at least \$42,500	but less than \$50,000
Class	X	at least \$50,000	but less than \$60,000
Class	XI	at least \$60,000	but less than \$70,000
Class	XII	at least \$70,000	but less than \$80,000
Class	XIII	at least \$80,000	but less than \$90,000
Class	XIV	at least \$90,000	but less than \$100,000
Class	XV	at least \$100,000	but less than \$150,000
Class	XVI	at least \$150,000	but less than \$200,000
Class	XVII	at least \$200,000	

Sec. 13. (a) The amount of tax imposed by this chapter must be based on the classification of the recreational vehicle or truck camper under section 12 of this chapter and on the age of the recreational vehicle or truck camper under the schedule set out in subsection (c).

(b) If a person who owns a recreational vehicle or truck camper is entitled to an ad valorem property tax assessed valuation deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, or IC 6-1.1-12-17.4 in a year in which a tax is imposed by this chapter and any part of the deduction is unused after allowance of the deduction on real property and personal property owned by the person, the person is entitled to a credit that reduces the annual tax imposed by this chapter. The amount of the credit is determined by multiplying the amount of the unused deduction by three (3) and dividing the result by one hundred (100). The county auditor shall,

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upon request, furnish a certified statement to the person verifying the credit allowable under this section. The statement shall be presented to and retained by the bureau to support the credit.

(c) The tax schedule for each class of recreational vehicles and truck campers is as follows:

Year of Manufacture	I	II	III	IV	V
1st	\$15	\$36	\$50	\$59	\$103
2nd	12	31	43	51	91
3rd	12	26	35	41	75
4th	12	20	28	38	62
5th	12	15	20	34	53
6th	12	12	15	26	41
7th	12	12	12	16	32
8th	12	12	12	13	21
9th	12	12	12	12	13
10th	12	12	12	12	12

and thereafter

Year of Manufacture	VI	VII	VIII
1st	\$164	\$241	\$346
2nd	148	212	302
3rd	131	185	261
4th	110	161	223
5th	89	131	191
6th	68	108	155
7th	53	86	126
8th	36	71	97
9th	23	35	48
10th	12	12	17

and thereafter

Year of Manufacture	IX	X	XI	XII
1st	\$470	\$667	\$879	\$1,045
2nd	412	572	763	907
3rd	360	507	658	782
4th	307	407	574	682
5th	253	341	489	581
6th	204	279	400	475
7th	163	224	317	377
8th	116	154	214	254
9th	55	70	104	123

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1	10th	25	33	46	55	
2	and thereafter					
3	Year of					
4	Manufacture	XIII	XIV	XV	XVI	XVII
5	1st	\$1,235	\$1,425	\$1,615	\$1,805	\$2,375
6	2nd	1,072	1,236	1,401	1,566	2,060
7	3rd	924	1,066	1,208	1,350	1,777
8	4th	806	929	1,053	1,177	1,549
9	5th	687	793	898	1,004	1,321
10	6th	562	648	734	821	1,080
11	7th	445	514	582	651	856
12	8th	300	346	392	439	577
13	9th	146	168	190	213	280
14	10th	64	74	84	94	123
15	and thereafter.					

(d) Each recreational vehicle or truck camper shall be taxed as a recreational vehicle or truck camper in its first year of manufacture throughout the calendar year in which a recreational vehicle or truck camper of that make and model is first offered for sale in Indiana. However, a recreational vehicle or truck camper of a make and model first offered for sale in Indiana after August 1 of any year continues to be taxed as a recreational vehicle or truck camper in its first year of manufacture until the end of the calendar year following the year in which it is first offered for sale. Thereafter, the recreational vehicle or truck camper shall be considered to have aged one (1) year as of January 1 of each year.

Sec. 14. (a) Except as provided in this chapter, the tax imposed on a recreational vehicle under this chapter is payable for each registration year by the owner in respect to a recreational vehicle required to be registered for the registration year as provided in the state motor vehicle laws. Except as provided in section 15 of this chapter, the tax is due on or before the regular annual registration date in each year on or before which the owner is required under the state motor vehicle registration laws to register vehicles. The tax shall be paid to the bureau at the time the recreational vehicle is registered by the owner as provided in the state motor vehicle registration laws. A recreational vehicle subject to taxation under this chapter shall be registered by the owner as being taxable in the county of the owner's residence. The payment of the tax imposed by this chapter is a condition to the right to register or reregister the recreational vehicle and is in addition to all other conditions prescribed by law.



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(b) The tax imposed on a truck camper under this chapter is due on or before the annual registration date in each year on or before which the owner is required under the state motor vehicle registration laws to register vehicles. The tax on the truck camper must be paid to the bureau. A truck camper subject to taxation under this chapter is taxable in the county of the owner's residence.

(c) A voucher from the department of state revenue showing payment of the tax imposed by this chapter may be accepted by the bureau instead of a payment under subsection (a).

Sec. 15. (a) This section applies only to a recreational vehicle.

(b) In respect to a recreational vehicle that has been acquired, has been brought into Indiana, or for any other reason becomes subject to registration after the regular annual registration date in the year on or before which the owner of the recreational vehicle is required under the state motor vehicle registration laws to register vehicles, the tax imposed by this chapter is due and payable at the time the recreational vehicle is acquired, is brought into Indiana, or otherwise becomes subject to registration. The amount of tax to be paid by the owner for the remainder of the year shall be reduced by ten percent (10%) for each full calendar month that has elapsed since the regular annual registration date in the year fixed by the state motor vehicle registration laws for annual registration by the owner. The tax shall be paid at the time of the registration of the recreational vehicle.

(c) If a recreational vehicle is acquired, is brought into Indiana, or for any other reason becomes subject to registration after January 1 of any year, the owner may pay the applicable registration fee on the recreational vehicle as provided in the state motor vehicle registration laws and may pay any excise tax due on the recreational vehicle for the remainder of the annual registration year and simultaneously register the recreational vehicle and pay the applicable registration fee and the excise tax due for the next succeeding annual registration year.

(d) Except as provided in subsection (g), a reduction in the applicable annual excise tax may not be allowed to an Indiana resident applicant upon registration of a recreational vehicle that was owned by the applicant on or before the applicant's annual registration period. A recreational vehicle owned by an Indiana resident applicant that was located in and registered for use in another state during the same calendar year is entitled to the same reduction when registered in Indiana.

(e) The owner of a recreational vehicle who sells the recreational

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vehicle in a year in which the owner has paid the tax imposed by this chapter shall receive a credit equal to the remainder of:

- (1) the tax paid for the recreational vehicle; minus
- (2) ten percent (10%) for each full or partial calendar month that has elapsed in the registrant's annual registration year before the date of the sale.

The credit shall be applied to the tax due on any other recreational vehicle purchased or subsequently registered by the owner in the same registrant's annual registration year. If the credit is not fully used and the amount of the credit remaining is at least four dollars (\$4), the owner is entitled to a refund in the amount of the unused credit. The owner must pay a fee of three dollars (\$3) to the bureau to cover costs of providing the refund, which may be deducted from the refund. The bureau shall issue the refund. The bureau shall transfer three dollars (\$3) of the fee to the bureau of motor vehicles commission to cover the commission's costs in processing the refund. To claim the credit and refund provided by this subsection, the owner of the recreational vehicle must present to the bureau proof of sale of the recreational vehicle.

(f) Subject to the requirements of subsection (h), if a recreational vehicle is destroyed in a year in which the owner has paid the tax imposed by this chapter and the recreational vehicle is not replaced by a replacement vehicle for which a credit is issued under this section, the owner is entitled to a refund in an amount equal to ten percent (10%) of the tax paid for each full calendar month remaining in the registrant's annual registration year after the date of destruction, but only upon presentation or return to the bureau of the following:

- (1) A request for refund on a form furnished by the bureau.
- (2) A statement of proof of destruction on an affidavit furnished by the bureau.
- (3) The license plate from the recreational vehicle.
- (4) The registration from the recreational vehicle.

However, the refund may not exceed ninety percent (90%) of the tax paid on the destroyed recreational vehicle. The amount shall be refunded by a warrant issued by the auditor of the county that received the excise tax revenue and shall be paid out of the special account created under section 21 of this chapter for settlement of the excise tax collections. For purposes of this subsection, a recreational vehicle is considered destroyed if the cost of repair of damages suffered by the recreational vehicle exceeds the recreational vehicle's fair market value.

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(g) If the name of the owner of a recreational vehicle is legally changed and the change has caused a change in the owner's annual registration date, the excise tax liability of the owner shall be adjusted as follows:

(1) If the name change requires the owner to register sooner than the owner would have been required to register if there had been no name change, the owner shall, at the time the name change is reported, be authorized a refund from the county treasurer in the amount of the product of:

(A) ten percent (10%) of the owner's last preceding annual excise tax liability; multiplied by

(B) the number of full calendar months beginning after the owner's new regular annual registration month and ending before the next succeeding regular annual registration month that is based on the owner's former name.

(2) If the name change requires the owner to register later than the owner would have been required to register if there had been no name change, the recreational vehicle is subject to excise tax for the period beginning after the month in which the owner would have been required to register if there had been no name change and ending before the new regular annual registration month in the amount of the product of:

(A) ten percent (10%) of the owner's excise tax liability computed as of the time the owner would have been required to register if there had been no name change; multiplied by

(B) the number of full calendar months beginning after the month in which the owner would have been required to register if there had been no name change and ending before the owner's new regular annual registration month.

(h) To claim a refund under subsection (f) for a recreational vehicle that is destroyed, the owner of the recreational vehicle must present to the bureau a valid registration for the recreational vehicle within ninety (90) days after the date that the recreational vehicle was destroyed. The bureau shall then fix the amount of the refund that the owner is entitled to receive.

Sec. 16. (a) This section applies only to a truck camper.

(b) In respect to a truck camper that has been acquired, has been brought into Indiana, or for any other reason becomes subject to taxation after the regular annual registration date in the year on or before which the owner of the truck camper is required under the state motor vehicle registration laws to register vehicles, the tax

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imposed by this chapter is due and payable at the time the truck camper is acquired, is brought into Indiana, or otherwise becomes subject to taxation under this chapter. The amount of tax to be paid by the owner for the remainder of the year shall be reduced by ten percent (10%) for each full calendar month that has elapsed since the regular annual registration date in the year fixed by the state motor vehicle registration laws for annual registration by the owner. The tax shall be paid within thirty (30) days after the date on which the truck camper is acquired, is brought into Indiana, or otherwise becomes subject to taxation under this chapter.

(c) If a truck camper is acquired, is brought into Indiana, or for any other reason becomes subject to taxation under this chapter after January 1 of any year, the owner may pay any excise tax due on the truck camper for the remainder of the annual registration year and simultaneously pay the excise tax due for the next succeeding annual registration year.

(d) The owner of a truck camper who sells the truck camper in a year in which the owner has paid the tax imposed by this chapter shall receive a credit equal to the remainder of:

- (1) the tax paid for the truck camper; reduced by
- (2) ten percent (10%) for each full or partial calendar month that has elapsed in the owner's annual registration year before the date of the sale.

The credit shall be applied to the tax due on any other truck camper acquired by the owner in the owner's annual registration year. If the credit is not fully used and the amount of the credit remaining is at least four dollars (\$4), the owner is entitled to a refund in the amount of the unused credit. The owner must pay a fee of three dollars (\$3) to the bureau to cover the costs of providing the refund, which may be deducted from the refund. The bureau shall issue the refund. The bureau shall transfer three dollars (\$3) of the fee to the bureau of motor vehicles commission to cover the commission's costs in processing the refund. To claim the credit and refund provided by this subsection, the owner of the truck camper must present to the bureau proof of sale of the truck camper.

(e) Subject to the requirements of subsection (g), if a truck camper is destroyed in a year in which the owner has paid the tax imposed by this chapter and the truck camper is not replaced by a replacement truck camper for which a credit is issued under this section, the owner is entitled to a refund in an amount equal to ten percent (10%) of the tax paid for each full calendar month

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1 remaining in the owner's annual registration year after the date of
 2 destruction, but only upon presentation or return to the bureau of
 3 the following:

- 4 (1) A request for refund on a form furnished by the bureau.
- 5 (2) A statement of proof of destruction on an affidavit
 6 furnished by the bureau.

7 However, the refund may not exceed ninety percent (90%) of the
 8 tax paid on the destroyed truck camper. The amount shall be
 9 refunded by a warrant issued by the auditor of the county that
 10 received the excise tax revenue and shall be paid out of the special
 11 account created under section 21 of this chapter for settlement of
 12 the excise tax collections. For purposes of this subsection, a truck
 13 camper is considered destroyed if the cost of repair of damages
 14 suffered by the truck camper exceeds the truck camper's fair
 15 market value.

16 (f) If the name of the owner of a truck camper is legally changed
 17 and the change has caused a change in the owner's annual
 18 registration date, the excise tax liability of the owner shall be
 19 adjusted as follows:

- 20 (1) If the name change requires the owner to register a motor
 21 vehicle sooner than the owner would have been required to
 22 register if there had been no name change, the owner shall, at
 23 the time the name change is reported, be authorized a refund
 24 from the county treasurer in the amount of the product of:

25 (A) ten percent (10%) of the owner's last preceding annual
 26 excise tax liability; multiplied by

27 (B) the number of full calendar months beginning after the
 28 owner's new regular annual registration month and ending
 29 before the next succeeding regular annual registration
 30 month that is based on the owner's former name.

- 31 (2) If the name change requires the owner to register a motor
 32 vehicle later than the owner would have been required to
 33 register if there had been no name change, the truck camper
 34 is subject to excise tax for the period beginning after the
 35 month in which the owner would have been required to
 36 register if there had been no name change and ending before
 37 the new regular annual registration month in the amount of
 38 the product of:

39 (A) ten percent (10%) of the owner's excise tax liability
 40 computed as of the time the owner would have been
 41 required to register a motor vehicle if there had been no
 42 name change; multiplied by

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(B) the number of full calendar months beginning after the month in which the owner would have been required to register a motor vehicle if there had been no name change and ending before the owner's new regular annual registration month.

(g) To claim a refund under subsection (e) for a truck camper that is destroyed, the owner of the truck camper must present to the bureau a valid receipt for the excise tax paid under this chapter on the truck camper within ninety (90) days after the date that the truck camper was destroyed. The bureau shall then fix the amount of the refund that the owner is entitled to receive.

Sec. 17. (a) This section applies only to a recreational vehicle.

(b) The owner of a recreational vehicle registered with the bureau is entitled to a refund of taxes paid under this chapter if, after the owner's regular registration date, the owner:

(1) registers the recreational vehicle for use in another state; and

(2) pays tax for use of the recreational vehicle to another state for the same period for which the tax was paid under this chapter.

(c) The refund provided under subsection (b) is equal to:

(1) the annual license excise tax paid for use of the recreational vehicle by the owner of the vehicle for the year; minus

(2) ten percent (10%) of the annual license excise tax paid for use of the recreational vehicle for each full or partial calendar month beginning after the date the annual license excise tax was due and ending before the date the owner registered the recreational vehicle for use in another state.

(d) To claim the refund provided by this section, the owner of the recreational vehicle must provide the bureau with:

(1) a request for a refund on a form furnished by the bureau; and

(2) proof that a tax described in subsection (b)(2) was paid.

Sec. 18. (a) This section applies only to a truck camper.

(b) The owner of a truck camper is entitled to a refund of taxes paid under this chapter if, after the owner's regular vehicle registration date:

(1) the owner moves and registers the truck on which the truck camper is installed for use in another state;

(2) the owner pays tax for use of the truck to another state for the same period for which the tax was paid under this

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chapter; and

(3) the truck camper is located and used in the other state for the same period for which the tax was paid under this chapter.

(c) The refund provided under subsection (b) is equal to:

(1) the annual excise tax paid for use of the truck camper by the owner of the truck camper for the year; minus

(2) ten percent (10%) of the annual excise tax paid for use of the truck camper for each full or partial calendar month beginning after the date the annual excise tax was due and ending before the date the owner registered the truck for use in another state.

Sec. 19. (a) To claim a credit or refund, or both, under this chapter, a person must provide a sworn statement to the bureau or to an agent branch of the bureau that the person is entitled to the credit or refund, or both, claimed by the person.

(b) The bureau may inspect records of a person claiming a credit or refund, or both, under this chapter to determine if a credit or refund, or both, were properly allowed against the excise tax imposed on a recreational vehicle or truck camper owned by the person.

(c) If the bureau determines that a credit or refund, or both, were improperly allowed for a recreational vehicle or truck camper, the person who claimed the credit or refund, or both, shall pay the bureau an amount equal to the credit or refund, or both, improperly allowed to the person plus a penalty of ten percent (10%) of the credit or refund, or both, improperly allowed. The tax collected under this subsection shall be paid to the county treasurer of the county in which the person resides. However, a penalty collected under this subsection shall be retained by the bureau.

Sec. 20. (a) The bureau shall include on all registration forms suitable spaces for the applicant's Social Security number or federal tax identification number, the amount of the registration fee, the amount of excise tax, the amount of a credit, if any, provided under section 13 of this chapter, and the total amount of payment due on account of the applicable registration fees and excise taxes upon the registration of the recreational vehicle. The forms must include spaces for showing the county, city or town, township, and address of the place where the owner resides.

(b) The bureau shall list on all registration forms for recreational vehicles the amount of registration fees and taxes due. In addition, the bureau shall prepare by December 1 of each year

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a schedule showing the excise tax payable on each make and model of recreational vehicle or truck camper.

Sec. 21. (a) The bureau, in the administration and collection of the tax imposed by this chapter, may use the services and facilities of license branches operated under IC 9-16 in the bureau's administration of the state motor vehicle registration laws. The license branches may be used in the manner and to the extent the bureau considers necessary and proper to implement and effectuate the administration and collection of the excise tax imposed under this chapter. However, if the bureau uses the license branches in the collection of excise taxes, the following apply:

(1) The excise taxes collected by each license branch, less any refunds made by the license branch, shall be deposited daily by the license branch in a separate account in a depository designated by the state board of finance. The county treasurer of the county for which the collections are due may withdraw funds from the account at least two (2) times each week. The county treasurer is responsible for the safekeeping and investment of money withdrawn by the county treasurer under this subdivision. Before the eleventh day of the month following the month in which the collections are made, the bureau shall report the excise taxes collected and refunds made outside the county to the county treasurer of the county to which the collections are due and the refunds apply. The bureau shall forward a copy of the excise tax report to the county auditor of the county.

(2) A license branch shall each week forward a report to the county auditor of the county to which the collections are due, showing the excise tax collected on each recreational vehicle or truck camper, each refund on a recreational vehicle or truck camper, and a copy of each registration certificate for all collections and refunds within the county.

(3) Each license branch shall report to the bureau all excise taxes collected and refunds made under this chapter in the same manner and at the same time as registration fees are reported.

(4) Premiums for insurance to protect the funds collected by license branches against theft shall be paid by the bureau, except that the bureau may issue blanket coverage for all branches. The bureau may:

(A) self-insure to cover the activities of the license branches; or

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(B) rather than purchase a bond or crime insurance policy for each branch, purchase a single blanket bond or crime insurance policy endorsed to include faithful performance to cover all branches.

(5) If the services of a license branch are used by the bureau in the collection of the excise tax imposed by this chapter, the license branch shall collect the service charge prescribed under IC 9-29 for each vehicle registered on which an excise tax is collected by that branch.

(6) If the excise tax imposed by this chapter is collected by the department of state revenue, the money collected shall be deposited in the state general fund to the credit of the appropriate county and reported to the bureau on the first working day following the week of collection. Except as provided in subdivision (7), money collected by the department that represents interest or a penalty shall be retained by the department and used to pay the department's costs of enforcing this chapter.

(7) This subdivision applies only to interest or a penalty collected by the department of state revenue from a person who:

(A) fails to properly register a recreational vehicle as required by IC 9-18 and pay the tax due under this chapter; and

(B) during any time after the date by which the recreational vehicle was required to be registered under IC 9-18 displays on the recreational vehicle a license plate issued by another state.

The total amount collected by the department of state revenue that represents interest or a penalty, minus a reasonable amount determined by the department to represent its administrative expenses, shall be deposited in the state general fund for the credit of the county in which the person resides.

The amount shall be reported to the bureau on the first working day following the week of collection.

The bureau may contract with a bank card or credit card vendor for acceptance of bank cards or credit cards. However, if there is a vendor transaction charge or discount fee, whether billed to the bureau or charged directly to the bureau's account, the bureau shall collect from the person using the card an official fee that may not exceed the highest transaction charge or discount fee charged to the bureau by bank card or credit card vendors during the most

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1 recent collection period. The fee may be collected regardless of
 2 retail merchant agreements between the bank card and credit card
 3 vendors that may prohibit such a fee. The fee is a permitted
 4 additional charge under IC 24-4.5-3-202.

5 (b) On or before April 1 of each year, the bureau shall provide
 6 to the auditor of state the amount of taxes collected under this
 7 chapter for each county for the preceding year.

8 (c) On or before May 10 and November 10 of each year, the
 9 auditor of state shall distribute to each county one-half (1/2) of:

10 (1) the amount of delinquent taxes; and

11 (2) any interest or penalty described in subsection (a)(7);
 12 that have been credited to the county under subsection (a). There
 13 is appropriated from the state general fund the amount necessary
 14 to make the distributions required by this subsection. The county
 15 auditor shall apportion and distribute the delinquent tax
 16 distributions to the taxing units in the county at the same time and
 17 in the same manner as excise taxes are apportioned and distributed
 18 under section 22 of this chapter.

19 (d) The commissioner of insurance shall prescribe the form of
 20 the bonds or crime insurance policies required by this section.

21 Sec. 22. (a) The bureau shall establish procedures necessary for
 22 the collection and proper accounting of the tax imposed by this
 23 chapter. The necessary forms and records are subject to approval
 24 by the state board of accounts.

25 (b) The county treasurer, upon receiving the excise tax
 26 collections, shall place the collections into a separate account for
 27 settlement at the same time as property taxes are accounted for
 28 and settled in June and December of each year, with the right and
 29 duty of the county treasurer and county auditor to make advances
 30 before the time of final settlement of property taxes in the same
 31 manner as provided in IC 5-13-6-3.

32 (c) The county auditor shall determine the total amount of
 33 excise taxes collected for each taxing unit in the county. The
 34 amount collected shall be apportioned and distributed among the
 35 respective funds of each taxing unit in the same manner and at the
 36 same time as property taxes are apportioned and distributed.

37 (d) The determination under subsection (c) shall be made from
 38 copies of vehicle registration forms and receipts for excise taxes
 39 paid on truck campers furnished by the bureau. Before the
 40 determination, the county assessor shall, from copies of
 41 registration forms and receipts, verify information pertaining to
 42 legal residence of persons owning taxable vehicles and truck

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campers from the county assessor's records, to the extent the verification can be made. The county assessor shall further identify and verify from the assessor's records the taxing units within which the persons reside.

(e) Verifications shall be completed not later than thirty (30) days after receipt of vehicle registration forms and receipts by the county assessor. The county assessor shall certify the information to the county auditor for the county auditor's use when the information is checked and completed.

Sec. 23. The county auditor shall, from the copies of the vehicle registration forms and truck camper receipts furnished by the bureau, verify and determine the total amount of excise taxes collected for each taxing unit in the county. The bureau shall verify the collections reported by the branches and provide the county auditor adequate and accurate audit information, registration form information, truck camper receipts, records, and materials to support the proper assessment, collection, and refund of excise taxes.

Sec. 24. The county auditor shall, not later than August 1 of a year, furnish to the proper officer of each political subdivision an estimate of the money to be distributed to the taxing units under this chapter during the next calendar year. The budget of each political subdivision must show the estimated amounts to be received for each fund for which a property tax is proposed to be levied.

Sec. 25. (a) An owner of a recreational vehicle who knowingly registers the recreational vehicle without paying the tax required by this chapter commits a Class B misdemeanor.

(b) An employee of the bureau or a branch manager or an employee of a license branch office who recklessly issues a registration on any recreational vehicle without collecting the tax required to be collected with the registration commits a Class B misdemeanor.

Sec. 26. The registration of a recreational vehicle registered without payment of the tax imposed by this chapter is void. The bureau shall take possession of the registration certificate, license plate, and other evidence of registration until the owner pays the delinquent taxes and an additional fee of ten dollars (\$10) to compensate the bureau for performing the additional duties.

Sec. 27. In the administration and collection of the taxes imposed by this chapter, the bureau may contract with a collection agency to collect and receive property taxes on behalf of the county

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1 treasurer and receive and collect on behalf of the bureau the taxes
 2 imposed by this chapter and the registration fees and charges as
 3 the bureau directs. A collection agency shall comply with the
 4 requirements concerning the collection of property taxes on behalf
 5 of county treasurers and other requirements, including the posting
 6 of a bond, as may be established by the bureau.

7 Sec. 28. (a) The tax imposed by this chapter is equal to an
 8 average property tax rate of three dollars (\$3) on each one
 9 hundred dollars (\$100) of taxable value.

10 (b) For purposes of limitations on indebtedness of political or
 11 municipal corporations imposed by Article 13, Section 1 of the
 12 Constitution of the State of Indiana, recreational vehicles and
 13 truck campers subject to the tax under this chapter are considered
 14 to be taxable property within each political or municipal
 15 corporation where the owner resides.

16 (c) The assessed valuation of recreational vehicles and truck
 17 campers subject to the tax under this chapter shall be determined
 18 by multiplying the amount of the tax by one hundred (100) and
 19 dividing the result by three (3).

20 Sec. 29. In the administration and collection of the tax as
 21 imposed by this chapter, the bureau may coordinate and
 22 consolidate the collection of the taxes from each taxpayer as
 23 imposed on all recreational vehicles and truck campers owned by
 24 a taxpayer following procedures the bureau considers reasonable
 25 and feasible, including the revocation of all registrations of
 26 recreational vehicles by an owner if the owner willfully fails and
 27 refuses to pay the tax imposed by this chapter. Upon a revocation
 28 of registration, the bureau shall notify the department of state
 29 revenue of the name and address of the taxpayer.

30 Sec. 30. There is annually appropriated from the state general
 31 fund to the bureau a sum sufficient to defray the expenses incurred
 32 by the bureau in the administration of the tax provisions of this
 33 chapter. Only those expenses that would not be incurred in the
 34 administration of the state motor vehicle registration laws shall be
 35 paid out of the state general fund. The budget agency shall approve
 36 all funds paid from the state general fund as required in this
 37 section.

38 SECTION 3. IC 6-8.1-1-1 IS AMENDED TO READ AS
 39 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 1. "Listed taxes"
 40 or "taxes" includes only the pari-mutuel taxes (IC 4-31-9-3 through
 41 IC 4-31-9-5); the riverboat admissions tax (IC 4-33-12); the riverboat
 42 wagering tax (IC 4-33-13); the gross income tax (IC 6-2.1) (repealed);

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the utility receipts tax (IC 6-2.3); the state gross retail and use taxes (IC 6-2.5); the adjusted gross income tax (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the county adjusted gross income tax (IC 6-3.5-1.1); the county option income tax (IC 6-3.5-6); the county economic development income tax (IC 6-3.5-7); the municipal option income tax (IC 6-3.5-8); the auto rental excise tax (IC 6-6-9); the financial institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the alternative fuel permit fee (IC 6-6-2.1); the special fuel tax (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a reciprocal agreement under IC 6-8.1-3; the motor vehicle excise tax (IC 6-6-5); **the excise tax imposed on recreational vehicles and truck campers (IC 6-6-5.1)**; the commercial vehicle excise tax (IC 6-6-5.5); the hazardous waste disposal tax (IC 6-6-6.6); the cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider excise tax (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the petroleum severance tax (IC 6-8-1); the various innkeeper's taxes (IC 6-9); the various county food and beverage taxes (IC 6-9); the county admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee (IC 16-44-2); the emergency and hazardous chemical inventory form fee (IC 6-6-10); the penalties assessed for oversize vehicles (IC 9-20-3 and IC 9-30); the fees and penalties assessed for overweight vehicles (IC 9-20-4 and IC 9-30); the underground storage tank fee (IC 13-23); the solid waste management fee (IC 13-20-22); and any other tax or fee that the department is required to collect or administer.

SECTION 4. IC 6-8.1-5-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 2. (a) Except as otherwise provided in this section, the department may not issue a proposed assessment under section 1 of this chapter more than three (3) years after the latest of the date the return is filed, or any of the following:

- (1) the due date of the return; or
- (2) in the case of a return filed for the state gross retail or use tax, the gasoline tax, the special fuel tax, the motor carrier fuel tax, the oil inspection fee, or the petroleum severance tax, the end of the calendar year which contains the taxable period for which the return is filed.

(b) If a person files an adjusted gross income tax (IC 6-3), supplemental net income tax (IC 6-3-8) (repealed), county adjusted gross income tax (IC 6-3.5-1.1), county option income tax (IC 6-3.5-6), or financial institutions tax (IC 6-5.5) return that understates the person's income, as that term is defined in the particular income tax

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law, by at least twenty-five percent (25%), the proposed assessment limitation is six (6) years instead of the three (3) years provided in subsection (a).

(c) In the case of the motor vehicle excise tax (IC 6-6-5), the tax shall be assessed as provided in IC 6-6-5-5 and IC 6-6-5-6 and shall include the penalties and interest due on all listed taxes not paid by the due date. A person that fails to properly register a vehicle as required by IC 9-18 and pay the tax due under IC 6-6-5 is considered to have failed to file a return for purposes of this article.

(d) In the case of the commercial vehicle excise tax imposed under IC 6-6-5.5, the tax shall be assessed as provided in IC 6-6-5.5 and shall include the penalties and interest due on all listed taxes not paid by the due date. A person that fails to properly register a commercial vehicle as required by IC 9-18 and pay the tax due under IC 6-6-5.5 is considered to have failed to file a return for purposes of this article.

(e) In the case of the excise tax imposed on recreational vehicles and truck campers under IC 6-6-5.1, the tax shall be assessed as provided in IC 6-6-5.1 and must include the penalties and interest due on all listed taxes not paid by the due date. A person who fails to properly register a recreational vehicle as required by IC 9-18 and pay the tax due under IC 6-6-5.1 is considered to have failed to file a return for purposes of this article. A person who fails to pay the tax due under IC 6-6-5.1 on a truck camper is considered to have failed to file a return for purposes of this article.

~~(e)~~ (f) If a person files a fraudulent, unsigned, or substantially blank return, or if a person does not file a return, there is no time limit within which the department must issue its proposed assessment.

~~(f)~~ (g) If, before the end of the time within which the department may make an assessment, the department and the person agree to extend that assessment time period, the period may be extended according to the terms of a written agreement signed by both the department and the person. The agreement must contain:

- (1) the date to which the extension is made; and
- (2) a statement that the person agrees to preserve the person's records until the extension terminates.

The department and a person may agree to more than one (1) extension under this subsection.

~~(g)~~ (h) If a taxpayer's federal income tax liability for a taxable year is modified due to the assessment of a federal deficiency or the filing of an amended federal income tax return, then the date by which the department must issue a proposed assessment under section 1 of this chapter for tax imposed under IC 6-3 is extended to six (6) months after

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the date on which the notice of modification is filed with the department by the taxpayer.

SECTION 5. IC 6-8.1-7-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 1. (a) This subsection does not apply to the disclosure of information concerning a conviction on a tax evasion charge. Unless in accordance with a judicial order or as otherwise provided in this chapter, the department, its employees, former employees, counsel, agents, or any other person may not divulge the amount of tax paid by any taxpayer, terms of a settlement agreement executed between a taxpayer and the department, investigation records, investigation reports, or any other information disclosed by the reports filed under the provisions of the law relating to any of the listed taxes, including required information derived from a federal return, except to:

- (1) members and employees of the department;
- (2) the governor;
- (3) the attorney general or any other legal representative of the state in any action in respect to the amount of tax due under the provisions of the law relating to any of the listed taxes; or
- (4) any authorized officers of the United States;

when it is agreed that the information is to be confidential and to be used solely for official purposes.

(b) The information described in subsection (a) may be revealed upon the receipt of a certified request of any designated officer of the state tax department of any other state, district, territory, or possession of the United States when:

- (1) the state, district, territory, or possession permits the exchange of like information with the taxing officials of the state; and
- (2) it is agreed that the information is to be confidential and to be used solely for tax collection purposes.

(c) The information described in subsection (a) relating to a person on public welfare or a person who has made application for public welfare may be revealed to the director of the division of family and children, and to any county director of family and children located in Indiana, upon receipt of a written request from either director for the information. The information shall be treated as confidential by the directors. In addition, the information described in subsection (a) relating to a person who has been designated as an absent parent by the state Title IV-D agency shall be made available to the state Title IV-D agency upon request. The information shall be subject to the information safeguarding provisions of the state and federal Title IV-D programs.

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(d) The name, address, Social Security number, and place of employment relating to any individual who is delinquent in paying educational loans owed to an institution of higher education may be revealed to that institution if it provides proof to the department that the individual is delinquent in paying for educational loans. This information shall be provided free of charge to approved institutions of higher learning (as defined by IC 20-12-21-3(2)). The department shall establish fees that all other institutions must pay to the department to obtain information under this subsection. However, these fees may not exceed the department's administrative costs in providing the information to the institution.

(e) The information described in subsection (a) relating to reports submitted under IC 6-6-1.1-502 concerning the number of gallons of gasoline sold by a distributor, and IC 6-6-2.5 concerning the number of gallons of special fuel sold by a supplier and the number of gallons of special fuel exported by a licensed exporter or imported by a licensed transporter may be released by the commissioner upon receipt of a written request for the information.

(f) The information described in subsection (a) may be revealed upon the receipt of a written request from the administrative head of a state agency of Indiana when:

(1) the state agency shows an official need for the information; and

(2) the administrative head of the state agency agrees that any information released will be kept confidential and will be used solely for official purposes.

(g) The name and address of retail merchants, including township, as specified in IC 6-2.5-8-1(h) may be released solely for tax collection purposes to township assessors.

(h) The department shall notify the appropriate innkeepers' tax board, bureau, or commission that a taxpayer is delinquent in remitting innkeepers' taxes under IC 6-9.

(i) All information relating to the delinquency or evasion of the motor vehicle excise tax may be disclosed to the bureau of motor vehicles in Indiana and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.

(j) All information relating to the delinquency or evasion of commercial vehicle excise taxes payable to the bureau of motor vehicles in Indiana may be disclosed to the bureau and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by

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1 IC 6-6-5.5.

2 (k) All information relating to the delinquency or evasion of
3 commercial vehicle excise taxes payable under the International
4 Registration Plan may be disclosed to another state, if the information
5 is disclosed for the purpose of the enforcement and collection of the
6 taxes imposed by IC 6-6-5.5.

7 **(l) All information relating to the delinquency or evasion of the**
8 **excise taxes imposed on recreational vehicles and truck campers**
9 **that are payable to the bureau of motor vehicles in Indiana may be**
10 **disclosed to the bureau and may be disclosed to another state, if the**
11 **information is disclosed for the purpose of the enforcement and**
12 **collection of the taxes imposed by IC 6-6-5.1.**

13 ~~(m)~~ (m) This section does not apply to:

- 14 (1) the beer excise tax (IC 7.1-4-2);
- 15 (2) the liquor excise tax (IC 7.1-4-3);
- 16 (3) the wine excise tax (IC 7.1-4-4);
- 17 (4) the hard cider excise tax (IC 7.1-4-4.5);
- 18 (5) the malt excise tax (IC 7.1-4-5);
- 19 (6) the motor vehicle excise tax (IC 6-6-5);
- 20 (7) the commercial vehicle excise tax (IC 6-6-5.5); and
- 21 (8) the fees under IC 13-23.

22 ~~(m)~~ (n) The name and business address of retail merchants within
23 each county that sell tobacco products may be released to the division
24 of mental health and addiction and the alcohol and tobacco commission
25 solely for the purpose of the list prepared under ~~IC 6-2.5-6-14.~~
26 **IC 6-2.5-6-14.2.**

27 SECTION 6. IC 6-8.1-9-1 IS AMENDED TO READ AS
28 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 1. (a) If a person
29 has paid more tax than the person determines is legally due for a
30 particular taxable period, the person may file a claim for a refund with
31 the department. Except as provided in subsections (f) and (g), in order
32 to obtain the refund, the person must file the claim with the department
33 within three (3) years after the latter of the following:

- 34 (1) The due date of the return.
- 35 (2) The date of payment.

36 For purposes of this section, the due date for a return filed for the state
37 gross retail or use tax, the gasoline tax, the special fuel tax, the motor
38 carrier fuel tax, the oil inspection fee, or the petroleum severance tax
39 is the end of the calendar year which contains the taxable period for
40 which the return is filed. The claim must set forth the amount of the
41 refund to which the person is entitled and the reasons that the person
42 is entitled to the refund.

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(b) When the department receives a claim for refund, the department shall consider the claim for refund and may hold a hearing on the claim for refund to obtain and consider additional evidence. After considering the claim and all evidence relevant to the claim, the department shall issue a decision on the claim, stating the part, if any, of the refund allowed and containing a statement of the reasons for any part of the refund that is denied. The department shall mail a copy of the decision to the person who filed the claim. If the department allows the full amount of the refund claim, a warrant for the payment of the claim is sufficient notice of the decision.

(c) If the person disagrees with any part of the department's decision, the person may appeal the decision, regardless of whether or not he protested the tax payment or whether or not the person has accepted a refund. The person must file the appeal with the tax court. The tax court does not have jurisdiction to hear a refund appeal suit, if:

- (1) the appeal is filed more than three (3) years after the date the claim for refund was filed with the department;
- (2) the appeal is filed more than ninety (90) days after the date the department mails the decision of denial to the person; or
- (3) the appeal is filed both before the decision is issued and before the one hundred eighty-first day after the date the person files the claim for refund with the department.

(d) The tax court shall hear the appeal de novo and without a jury, and after the hearing may order or deny any part of the appealed refund. The court may assess the court costs in any manner that it feels is equitable. The court may enjoin the collection of any of the listed taxes under IC 33-26-6-2. The court may also allow a refund of taxes, interest, and penalties that have been paid to and collected by the department.

(e) With respect to the motor vehicle excise tax, this section applies only to penalties and interest paid on assessments of the motor vehicle excise tax. Any other overpayment of the motor vehicle excise tax is subject to IC 6-6-5.

(f) If a taxpayer's federal income tax liability for a taxable year is modified by the Internal Revenue Service, and the modification would result in a reduction of the tax legally due, the due date by which the taxpayer must file a claim for refund with the department is the later of:

- (1) the date determined under subsection (a); or
- (2) the date that is six (6) months after the date on which the taxpayer is notified of the modification by the Internal Revenue Service.

(g) If an agreement to extend the assessment time period is entered

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1 into under ~~IC 6-8.1-5-2(e)~~, **IC 6-8.1-5-2(g)**, the period during which a
 2 person may file a claim for a refund under subsection (a) is extended
 3 to the same date to which the assessment time period is extended.

4 SECTION 7. IC 6-8.1-10-1 IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 1. (a) If a person
 6 fails to file a return for any of the listed taxes, fails to pay the full
 7 amount of tax shown on ~~his~~ **the person's** return by the due date for the
 8 return or the payment, or incurs a deficiency upon a determination by
 9 the department, the person is subject to interest on the nonpayment.

10 (b) The interest for a failure described in subsection (a) is the
 11 adjusted rate established by the commissioner under subsection (c),
 12 from the due date for payment. The interest applies to:

13 (1) the full amount of the unpaid tax due if the person failed to
 14 file the return;

15 (2) the amount of the tax that is not paid, if the person filed the
 16 return but failed to pay the full amount of tax shown on the return;
 17 or

18 (3) the amount of the deficiency.

19 (c) The commissioner shall establish an adjusted rate of interest for
 20 a failure described in subsection (a) and for an excess tax payment on
 21 or before November 1 of each year. For purposes of subsection (b), the
 22 adjusted rate of interest shall be the percentage rounded to the nearest
 23 whole number that equals two (2) percentage points above the average
 24 investment yield on state money for the state's previous fiscal year,
 25 excluding pension fund investments, as published in the auditor of
 26 state's comprehensive annual financial report. For purposes of
 27 IC 6-8.1-9-2(c), the adjusted rate of interest for an excess tax payment
 28 is the percentage rounded to the nearest whole number that equals the
 29 average investment yield on state money for the state's previous fiscal
 30 year, excluding pension fund investments, as published in the auditor
 31 of state's comprehensive annual financial report. The adjusted rates of
 32 interest established under this subsection shall take effect on January
 33 1 of the immediately succeeding year.

34 (d) For purposes of this section, the filing of a substantially blank or
 35 unsigned return does not constitute a return.

36 (e) Except as provided by ~~IC 6-8.1-5-2(e)(2)~~, **IC 6-8.1-5-2**, the
 37 department may not waive the interest imposed under this section.

38 (f) Subsections (a) through (c) do not apply to a motor carrier fuel
 39 tax return.

40 SECTION 8. IC 6-8.1-10-4 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 4. (a) If a person
 42 fails to file a return or to make a full tax payment with that return with

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the fraudulent intent of evading the tax, the person is subject to a penalty.

(b) The amount of the penalty imposed for a fraudulent failure described in subsection (a) is one hundred percent (100%) multiplied by:

(1) the full amount of the tax, if the person failed to file a return; or

(2) the amount of the tax that is not paid, if the person failed to pay the full amount of the tax.

(c) In addition to the civil penalty imposed under this section, a person who knowingly fails to file a return with the department or fails to pay the tax due under IC 6-6-5, **IC 6-6-5.1**, or IC 6-6-5.5 commits a Class A misdemeanor.

(d) The penalty imposed under this section is imposed in place of and not in addition to the penalty imposed under section 2.1 of this chapter.

SECTION 9. IC 9-14-1-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 4. The commissioner shall appoint and fix, subject to the approval of the governor, the salaries of the deputies, subordinate officers, clerks, and other employees necessary to carry out this title, IC 6-6-5, **IC 6-6-5.1**, IC 6-6-5.5, and IC 6-6-11.

SECTION 10. IC 9-17-2-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 1. (a) Within sixty (60) days ~~of~~ **after** becoming an Indiana resident, a person must obtain a certificate of title for all vehicles owned by the person that:

(1) are subject to the motor vehicle excise tax under IC 6-6-5; and
(2) will be operated in Indiana.

(b) Within sixty (60) days after becoming an Indiana resident, a person shall obtain a certificate of title for all commercial vehicles owned by the person that:

(1) are subject to the commercial vehicle excise tax under IC 6-6-5.5;
(2) are not subject to proportional registration under the International Registration Plan; and
(3) will be operated in Indiana.

(c) Within sixty (60) days after becoming an Indiana resident, a person must obtain a certificate of title for all recreational vehicles owned by the person that:

**(1) are subject to the excise tax imposed under IC 6-6-5.1; and
(2) will be operated in Indiana.**

~~(c)~~ **(d)** A person must produce evidence concerning the date on

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1 which the person became an Indiana resident.

2 SECTION 11. IC 9-18-2-1 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 1. (a) Within sixty
4 (60) days ~~of~~ **after** becoming an Indiana resident, a person must register
5 all motor vehicles owned by the person that:

6 (1) are subject to the motor vehicle excise tax under IC 6-6-5; and

7 (2) will be operated in Indiana.

8 (b) Within sixty (60) days after becoming an Indiana resident, a
9 person must register all commercial vehicles owned by the person that:

10 (1) are subject to the commercial vehicle excise tax under
11 IC 6-6-5.5;

12 (2) are not subject to proportional registration under the
13 International Registration Plan; and

14 (3) will be operated in Indiana.

15 **(c) Within sixty (60) days after becoming an Indiana resident,**
16 **a person must register all recreational vehicles owned by the**
17 **person that:**

18 **(1) are subject to the excise tax imposed under IC 6-6-5.1; and**

19 **(2) will be operated in Indiana.**

20 ~~(c)~~ **(d)** A person must produce evidence concerning the date on
21 which the person became an Indiana resident.

22 ~~(d)~~ **(e)** Except as provided in subsection ~~(c)~~; **(f)**, an Indiana resident
23 must register all motor vehicles operated in Indiana.

24 ~~(e)~~ **(f)** An Indiana resident who has a legal residence in a state that
25 is not contiguous to Indiana may operate a motor vehicle in Indiana for
26 not more than sixty (60) days without registering the motor vehicle in
27 Indiana.

28 ~~(f)~~ **(g)** An Indiana resident who has registered a motor vehicle in
29 Indiana in any previous registration year is not required to register the
30 motor vehicle, is not required to pay motor vehicle excise tax under
31 IC 6-6-5 or the commercial vehicle excise tax under IC 6-6-5.5 on the
32 motor vehicle, and is exempt from property tax on the motor vehicle for
33 any registration year in which:

34 (1) the Indiana resident is:

35 (A) an active member of the armed forces of the United States;
36 and

37 (B) assigned to a duty station outside Indiana; and

38 (2) the motor vehicle is not operated inside or outside Indiana.

39 This subsection may not be construed as granting the bureau authority
40 to require the registration of any vehicle that is not operated in Indiana.

41 ~~(g)~~ **(h)** When an Indiana resident registers a motor vehicle in
42 Indiana after the period of exemption described in subsection ~~(f)~~; **(g)**,

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the Indiana resident may submit an affidavit that:

(1) states facts demonstrating that the motor vehicle is a motor vehicle described in subsection ~~(e)~~; **(f)**; and

(2) is signed by the owner of the motor vehicle under penalties of perjury;

as sufficient proof that the owner of the motor vehicle is not required to register the motor vehicle during a registration year described in subsection ~~(f)~~; **(g)**. The commission or bureau may not require the Indiana resident to pay any civil penalty or any reinstatement or other fee that is not also charged to other motor vehicles being registered in the same registration year.

SECTION 12. [EFFECTIVE JANUARY 1, 2006] (a) The definitions in IC 6-6-5.1, as added by this act, apply throughout this SECTION.

(b) IC 6-6-5.1, as added by this act, applies to recreational vehicles registered and truck campers located in Indiana after December 31, 2005.

(c) A recreational vehicle or truck camper, except for a recreational vehicle or truck camper held in the inventory of recreational vehicles and truck campers held for sale by a manufacturer, distributor, or dealer in the course of business, may not be assessed as personal property for the purpose of the assessment and levy of personal property taxes after December 31, 2005.

(d) This subsection applies only to a recreational vehicle or truck camper that is subject to the excise tax imposed by IC 6-6-5.1, as added by this act. A taxpayer is entitled to a credit against the ad valorem property tax imposed on a recreational vehicle or truck camper owned or possessed by the taxpayer that is first due and payable in 2006. The amount of credit equals the total amount of ad valorem property tax on the same recreational vehicle or truck camper that the taxpayer is required to pay on each installment due under IC 6-1.1-22-9 during calendar year 2006 to a taxing unit or units that have imposed the property taxes for collection in calendar year 2006 based on a March 1, 2005, assessment.

(e) This SECTION expires January 1, 2008.

SECTION 13. [EFFECTIVE JANUARY 1, 2006] (a) The definitions in IC 6-6-5.1, as added by this act, apply throughout this SECTION.

(b) The bureau of motor vehicles shall certify to the department of local government finance the amount of excise tax collected

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1 under IC 6-6-5.1, as added by this act, and distributed to each
 2 county auditor in calendar year 2006 that is attributable to the tax
 3 imposed on recreational vehicles and truck campers under
 4 IC 6-6-5.1, as added by this act.

5 (c) Each county auditor shall certify to the department of local
 6 government finance the amount of excise tax collected under
 7 IC 6-6-5.1, as added by this act, and distributed to each taxing unit
 8 in the county in calendar year 2006 that is attributable to the tax
 9 imposed on recreational vehicles and truck campers under
 10 IC 6-6-5.1, as added by this act.

11 (d) This SECTION expires January 1, 2008.

12 SECTION 14. [EFFECTIVE JANUARY 1, 2006] (a) For property
 13 taxes due and payable in calendar year 2007, the department of
 14 local government finance shall make a one (1) time reduction in the
 15 maximum ad valorem property tax levy for each taxing unit to
 16 account for the removal of assessed value under IC 6-6-5.1, as
 17 added by this act, by the amount of excise tax distributed to the
 18 unit under IC 6-6-5.1, as added by this act. The reduction applies
 19 to all subsequent calendar years.

20 (b) This SECTION expires January 1, 2008.

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